IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 21ST NOVEMBER 2007 / 30TH KARTHIKA 1929

WP(C).No. 4245 of 2005(E)

PETITIONER:

T.P.PHILIPOSE, THARAKUNNEL HOUSE,
KOTHALA P.O., KOTTAYAM.

BY ADV. SRI.PHILIP T.VARGHESE
SRI.THOMAS T.VARGHESE

RESPONDENTS:
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1. THE AGRICULTURAL INCOME TAX AND SALES TAX OFFICER, PEERMADE.

2. THE DEPUTY TAHASILDAR, (REVENUE RECOVERY), KOTTAYAM.

BY GOVERNMENT PLEADER SRI. K.P. PRADEEP

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 21/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C)NO.4245 OF 2005

APPENDIX

EXT.P1: COPY OF ASSESSMENT ORDER 22330133/86-87 TO 1990-91 DTD 24.6.2004.

EXT.P2: COPY OF BOOKS RECEIPT FOR RS.10,342/- DTD 27.7.2004.

EXT.P3: COPY OF THE OBJECTION DTD 28.7.2004 SUBMITTED BY THE PETITINER TO THE 1ST RESPONDENT.

EXT.P4: COPY OF THE NOTICE IN FORM NO.1 C2(2)3895/04 DTD 6.12.2004 ISSUED BY THE 2ND RESPONDENT.

EXT.P4(A): COPY OF THE NOTICE IN FORM NO.10 C2(2)3895/04 DTD 6.12.2004 ISSUED BY THE 2ND RESPONDENT.

EXT.P5: COPY OF THE OBJECTION SUBMITTED BY THE PETITIONER TO THE 2ND RESPONDENT DTD 21.1.2005.

EXT.P6: COPY OF RECEIPT NO.778598 DTD 28.1.2005 ISSUED BY THE 2ND RESPONDENT.

TRUE COPY

PA TO JUDGE.

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 4245 of 2005

Dated, this the 21st day of November, 2007

J U D G M E N T

Petitioner is challenging recovery proceedings for recovery of interest due under AIT Act for the years 1986-87 to 1990-91. According to the petitioner, arrears have been paid and therefore interest is not payable. However, learned Government Pleader pointed out that arrears are paid only after one round of appeal and revision of assessment and therefore, the interest is payable from the date of original default. In any case, since petitioner is contesting liability and since details of interest are not available, this writ petition is disposed of directing 1st respondent to compute the interest, if payable, after notice to petitioner and after hearing his objections. First respondent should give details of the demand outstanding, the period of default or delay in payment the rate of interest payable with provisions of the Act under which it is charged on the petitioner to contest, if he so desires. First respondent is directed to pass orders as above within a period of one month from receipt of this judgment. Interim orders of stay granted by this Court will continue for a period of four months from now. Thereafter, demand will be based on revised orders issued as above.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg